

TTB Form 5620.8 Claim- Alcohol, Tobacco & Firearms Taxes

LINE BY LINE INSTRUCTIONS

- Item 1:** Enter “27 CFR 17.142”.
- Item 2:** Check “Drawback-MNBP”. If you are a DSP and want to take the Allowance of Credit on your Excise Tax Return, also check “Allowance of Credit for Tax”.
- Item 3:** Enter your name and premises address. If you want a refund check sent to another address, add it here as well. For example,
- John Doe Mfg. Co, Inc.
550 Main Street
Cincinnati, Ohio 45202
- Mail Check to:** John Doe Mfg. Co., Inc.
555 Main Street,
Cleveland, OH 45214
- Item 4:** Enter your EIN number.
- Item 5:** Enter “MNBP”
- Item 6:** Enter “Distilled Spirits – Excise”
- Item 7:** Enter the period for the claim. It must be a quarterly or monthly period. If the claim is for any other date range, you must have an NRC approved variance.
- Item 8:** Enter the total tax claimed.
- Item 9:** Leave this item blank.
- Item 10:** Respond to the 5 requirements by **27 CFR 17.146**:
- (a) State whether or not the special tax has been paid.
 - (b) State whether or not the distilled spirits on which drawback is claimed were fully taxpaid or tax-determined at the effective tax rate applicable to the distilled spirits. **[Provide the tax rate(s) paid or determined]**
 - (c) State if the distilled spirits on which the drawback is claimed were used in the manufacture of nonbeverage products.
 - (d) State whether the nonbeverage products were manufactured in compliance with quantitative formulas approved under subpart F of this part. (If not, attach explanation.)
 - (e) Certify that the data submitted in support of the claim are correct.
- Item 11:** Have someone with signing authority on file with the NRC sign the claim and provide their title.
- Item 12:** Enter the date the claim is filed.

TTB Form 5154.2, Supporting Data for Nonbeverage Drawback Claims – (Required by 27 CFR 17.147) LINE BY LINE INSTRUCTIONS

Part I

- Item 1:** Enter your name and premises address.
- Item 2:** Select checkbox for “Quarter” or “Month” and enter the last date of the quarter or month in question.
- Item 3:** Enter the control number on your Special Tax Stamp.
- Item 4:** Enter the tax year shown on your Special Tax Stamp.

Part II

Physical Inventory: Check “yes” or “no” in response to the Physical Inventory question. Quarterly claimants are required to take an inventory each quarter. If not, the penalty is the amount of the claim or \$1,000, whichever is less. Monthly claimants are required to take a physical inventory once per quarter. A physical inventory is required by 17.167. **A physical inventory is not required if no drawback is claimed for the quarter.**

Column (a) All new spirits.

Column (b) Eligible spirits in manufacture of intermediate products made from recovered spirits. *(See 27 CFR 17.153(a) Recovery from intermediate products.)* Spirits recovered in the manufacture of intermediate products shall be reused only in the manufacture of intermediate or nonbeverage products. Eligible spirits recovered in the manufacture of intermediate products are not eligible for drawback until they are used in an approved formula.

Column (c) Ineligible spirits in manufacture of nonbeverage products from recovered spirits. *(See 27 CFR 17.153(b) and 17.168.)* Recovered distilled spirits are not eligible for drawback since drawback was allowed before they were recovered.

Column (d) Eligible spirits content in intermediate products. Intermediate products are disapproved formulas used in an approved formula. *(See 27 CFR 17.126, 17.137 and 17.154.)* The claimant will not be eligible for drawback for the intermediate product until it is used in the approved formula.

REPORT ALL SPIRITS ON LINES 1 - 16 IN PROOF GALLONS.

- Item 1:** Kind of spirits. Enter in the appropriate column the type of alcohol you used. You may show VI/PR and other imported rum in these columns as well.
- Item 2:** Enter the effective tax rate per proof gallon. The rate(s) may be \$13.50 or less.
- Item 3:** Enter the amount of alcohol you had on hand at the beginning of the claiming period.
- Item 4:** Enter the amount of alcohol in process at the beginning of the claiming period. Include any product that is not a completed product in this block.
- Item 5:** Enter the amount of alcohol received for the period.
- Item 6:** Enter the amount of alcohol recovered for the period.
- Item 7:** Enter the amount of intermediate products produced for the period.
- Item 8:** Enter the amount of gains. **(See 27 CFR 17.167(a).)** A gain occurs when no tax was paid on the alcohol. Because no tax was paid, you are not entitled to drawback on gains and it will be deducted from your claim and shall not be offset by known losses.
- Item 9:** Add lines 3-8 and enter the total here.
- Item 10:** Enter the amount of new spirits subject to drawback.
- Item 11:** Enter the amount of spirits used in intermediate products. This amount is subject to drawback and is part of the total drawback claimed. This amount is based on entries on Row 10, Column (b) and/or Column (d).
- Item 12:** Enter the amount of spirits otherwise used. For example, these spirits may have been used to clean your equipment or for laboratory research. These spirits are not subject to drawback.
- Item 13:** Enter your losses. A loss occurs when you have a spill or a theft. These spirits not subject to drawback.
- Item 14:** Enter the amount on hand at the end of the period. This amount should be the same as the amount on hand at the start of the next claim period filed.
- Item 15:** Enter the amount in process at the end of the period. This amount should be the same as the amount in process at the start of the next claim filed.
- Item 16:** Add lines 10-15 and enter the total here.

PART III – Production of Nonbeverage Products

Column (a) Provide the name of the product.

Column (b) Enter the formula number.

Column (c) Enter the amount of ineligible recovered spirits used in the product.

Column (d) Describe the kind of spirits used.

Column (e) Enter the tax rate minus \$1.00 (\$12.50 or less).

Column (f) Enter the amount of spirits used reported in proof gallons.

Column (g) Enter the amount of product produced. This may be reported in wine gallons. It should be reported by whatever measurement used for the yield in the approved formula. It could be reported in KG, lbs, etc.

Item (h) Enter the alcohol content by volume which should be the same as Item 10 on the approved formula.(ATF F 5154.1)

Part IV – ADDITIONAL AND EXPLANATORY INFORMATION

1. Use this section to explain such things as a large gain.
2. Sign and date the penalties of perjury statement.